THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

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WRIT PETITION NO.1805 OF 2006

Date: 31-01-2006

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Between:

B.V.Ramana Reddy and others …Petitioners

And

The Special Deputy Collector and

Another ….Respondents

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AND

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO.1805 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The petitioners' prayer is that respondents should not deduct any amount towards income tax from the amounts payable to them under the provisions of the Andhra Pradesh Land Acquisition Act, 1894 as determined by the decrees passed by the Courts. This matter has also been considered on various occasions by this Court and a Division Bench of this Court in Writ Petition No.3934 of 1989, dated 13th day of December, 1995, directed the petitioners therein to comply with the provisions of Sub-Section (1A) of Section 197-A of the Income Tax Act (for short "the Act"). The petitioners were directed to furnish the particulars in Form 15H for the purpose of Sub-Section (1A) of Section 197-A of the Act before the Land Acquisition Officer and the Land Acquisition Officer on being satisfied that necessary particulars are furnished, to file a memo in the reference Court to the effect that in view of the declarations furnished by the petitioners, the tax deduction under Section 194-A of the Act need not be effected and that the amount representing the interest payable on enhanced compensation can be disbursed to the parties concerned without any deduction.

In this view of the matter, this writ petition is disposed of in terms of the same directions. In the result, the petitioners are directed to furnish the required particulars in Form 15H and the Land Acquisition Officer shall verify the particulars and on being satisfied as to the correctness of the particulars furnished by the writ petitioners, shall file a memo in the reference Court expressing no objection for the disbursement of the amounts. It is needless to direct the Land Acquisition Officer not to make any deductions by himself towards payment of income tax while depositing the amounts into the reference Court. The Land Acquisition Officer is bound to deposit the entire amount of compensation in terms of the decree.

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(Bilal Nazki, J)

31st January, 2006

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(D.Appa Rao, J)

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